

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY Caption in Compliance with D.N.J. LBR 9004-1(b)	
MacElree Harvey, Ltd. 17 W. Miner Street, P.O. Box 660 West Chester, PA 19381-0660 (610) 436-0100 Natalie R. Young, Esquire (nyoung@macelree.com) Leo M. Gibbons, Esquire (lgibbons@macelree.com) (Admitted Pro Hac Vice) Counsel to Charlene Heller	
In re:	Case No. 25-11354 (JNP)
DARYL FRED HELLER,	Chapter 11
Debtor.	

CERTIFICATION OF ETHAN HELLER IN SUPPORT OF MOTION OF ACCORDO LIMITED PARTNERSHIP FOR AN ORDER APPROVING THE SALE OF REAL ESTATE LOCATED AT 415 NORTH PRINCE STREET, UNITS 2, 3, 4/6 AND 5/7, LANCASTER, PENNSYLVANIA PURSUANT TO THE MARCH 14, 2025 AMENDED CONSENT ORDER PRESERVING STATUS QUO

Ethan Heller, of full age, certifies as follows:

1. I am the general partner of Accordo Limited Partnership ("Accordo").
2. I submit this Certification in support of the Motion (the "Motion") of Accordo for an Order Approving the Sale of Real Estate Located at 415 North Prince Street, Units 2, 3, 4/6, and 5/7, Lancaster, Pennsylvania (the "Property") Pursuant to the March 14, 2025 Amended Consent Order Preserving Status Quo ("Status Quo Order") filed with this Court on July 11, 2025 at Document No. 381.
3. Only Deerfield Capital, LLC ("Deerfield") filed a (limited) objection to the Motion.
4. Deerfield did not object to the closing on the sale of the Property; and Accordo is in agreement that the closing on the sale of the Property should occur expeditiously.

5. Deerfield did not object to the payment of secured claims related to the Property and the payment of closing costs to effectuate the sale of the Property; and Accordo agrees that these claims and costs should be paid in conjunction with closing on the sale of the Property.

6. Deerfield's objection requested the Court escrow the balance of the sale proceeds.

7. Accordo is not a bankruptcy debtor.

8. The Status Quo Order states at Section 3.d that Accordo "may continue to pay their respective ordinary business and/or ordinary individual/family expenses."

9. The attached spreadsheet contains Accordo's cash flow projections, including its current financial position and upcoming ordinary business expenses.

10. Accordo is agreeable to the escrow of the net sale proceeds, including expected capital gains tax except for a portion of the proceeds to be used for operating expenses in the projected amount of \$194,059.00 for the next 11 months so that it can pay its ordinary business expenses as they come due as permitted by the Status Quo Order.

11. Accordo would be put into a financial-hardship position if it does not receive this allocation as it has monthly and quarterly Opex (Loan Payments, Real Estate Taxes, etc.) and is selling an income-producing asset, when fully leased, in Prince St.

12. Accordo plans to use the remainder of the escrowed funds to pay capital gains tax and the Orrstown/Charlene Heller settlement.

I hereby certify that the above statements are true to the best of my knowledge, information and belief. I understand that if any of the foregoing is willfully false, I am subject to punishment.

Date: 08/25/2025

By: 
Ethan Heller, General Partner

Accordo Cash Flow Forecast

Date	8/24-8/31	9/1-9/30	10/1-10/31	11/1-11/30	12/1-12/31	1/1-1/31	2/1-2/28	3/1-3/31	4/1-4/30	5/1-5/31	6/1-6/30	7/1-7/31
Beginning cash balance	4,940											
Bank Account Balance												
Funds available	4,940	468										
Cash In Flows:												
PLUS: Rental Income		1,200	500	500	500	500	500	500	750	1,000	1,200	1,200
PLUS: DHQM2 Income Allocation		Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded
PLUS: DHQM Income Allocation		Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded
PLUS: Seller Financing		3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
Total Cash In Flows		4,937	4,257	4,257	4,257	4,257	4,257	4,257	4,769	8,717	8,917	8,917
Cash Out Flows:												
LESS: Loan Payments		4,652	22,056	4,652	4,652	4,652	4,652	4,652	4,652	3,287	4,652	4,652
LESS: Real Estate Taxes		7,224	2,738	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209	2,209
LESS: OPEX / AP / Normal-Course	4,472	7,187	14,212	5,055	2,914	16,798	2,914	2,914	13,987	3,914	2,914	13,987
LESS: Income Taxes												
LESS: Brookfield LP Opex / RE Tax Funding		1,019	4,109	4,049	549	549	549	549	549	819	2,657	819
LESS: DHQM / DHQM2 Opex Allocation		Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded	Pre Funded
Total Cash Out Flows	4,472	20,082	44,015	13,756	10,324	51,014	12,884	12,884	28,857	42,372	16,408	24,227
(Shortfall) / Surplus	468	468	468	468	468	468	468	468	468	468	468	468
Disclosures												
Cash flow forecast is based on historical expenses, therefore we believe the variance will be nominal												
For DHQM and DHQM2, our partner required pre-funding in 2025. For 2026, we are hopeful to pay monthly (excluding real estate taxes)												
Opex Burn through July 2026 without Capital Gains Tax											Projected Capital Gains Tax Etcrow	
											(135,000.00)	
Net OPEX and Tax											(329,059)	